

**TO MAKE YOUR ESTIMATE PAYMENT ON-LINE LOG ON TO [WWW.STATE.NH.US/REVENUE](http://WWW.STATE.NH.US/REVENUE)**

---

## **1 Who Must Pay Estimated Tax**

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax, is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$200 for either tax. (See paragraph 6 for exceptions).

---

## **2 Where to Make Payments**

Make estimated tax payments on line at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

---

## **3 When to Make Payments**

### **CALENDAR YEAR FILERS:**

1st quarterly payment due [April 15, 2004](#)  
2nd quarterly payment due [June 15, 2004](#)  
3rd quarterly payment due [September 15, 2004](#)  
4th quarterly payment due [December 15, 2004](#)

### **FISCAL YEAR FILERS:**

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which they relate.

**FISCAL YEAR FILERS MUST ENTER THE TAX YEAR  
ON EACH ESTIMATE FORM.**

---

## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

---

## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.**

---

## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

---

## **7 Need Help**

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on the Internet at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or by calling Taxpayer Assistance Office at (603) 271-2186.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

**ESTIMATED PROPRIETORSHIP BUSINESS TAX****QUARTERLY PAYMENT FORMS****TO MAKE YOUR ESTIMATE PAYMENT ON-LINE LOG ON TO [WWW.STATE.NH.US/REVENUE](http://WWW.STATE.NH.US/REVENUE)**

1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	<b>BET(a)</b>	<b>BPT(b)</b>
a	BET Taxable Base After Apportionment.....		
b	NH Taxable Business Profits After Apportionment.....		
2	TAX		
a	Line 1(a) x .0075.....		
b	Line 1(b) x .085.....		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit) .....		
b	RSA 77-A:5 (Please be sure to include the BET Credit).....		
4	Estimated tax for current year [Line 2 minus Line 3(a) and/or 3(b)].....		
5	Overpayment from previous taxable period.....		
6	Balance of Business Taxes Due (Line 4 minus Line 5).....		

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	<b>BET</b>	Amount of each Installment (1/4 of Line 6 above)	<b>BPT</b>	Total Due (BET and/or BPT)	<b>CALENDAR YEAR DUE DATES</b>
1.....	\$.....	\$.....	\$.....	\$.....	<b>April 15, 2004</b>
2.....	\$.....	\$.....	\$.....	\$.....	<b>June 15, 2004</b>
3.....	\$.....	\$.....	\$.....	\$.....	<b>Sept. 15, 2004</b>
4.....	\$.....	\$.....	\$.....	\$.....	<b>Dec. 15, 2004</b>

**ESTIMATE TAX FORM INSTRUCTIONS**

Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 in the tax worksheet above.

Line 2 Enter ¼ of the Business Profits Tax calculated in the tax worksheet above.

Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

**IMPORTANT:****THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET***(Cut along this line and keep the Estimated Tax Worksheet above for your records)*For the CALENDAR year **2004** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE			
PROPRIETOR'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER	
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER	
NUMBER AND STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER	
ADDRESS (continued)		1/4 BET 1	\$
CITY/TOWN, STATE & ZIP CODE		1/4 BPT 2	\$
MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637		Amount of This Payment 3	\$

Make checks payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

FORM

**NH-1040-ES**

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2004**

FOR DRA USE ONLY

For the CALENDAR year **2004** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME

FIRST NAME &amp; INITIAL

SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME

FIRST NAME &amp; INITIAL

SOCIAL SECURITY NUMBER

NUMBER AND STREET ADDRESS

DEPARTMENT IDENTIFICATION NUMBER

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

¼ BET 1 \$

¼ BPT 2 \$

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637**Amount of This Payment 3 \$**Make checks payable to: **STATE OF NEW HAMPSHIRE.**  
**Enclose, but do not staple or tape, your payment**  
**with this estimate. Do not file a \$0 estimate.**NH-1040-ES  
Rev. 10/03

(Cut along this line)

FORM

**NH-1040-ES**

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2004**

FOR DRA USE ONLY

For the CALENDAR year **2004** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME

FIRST NAME &amp; INITIAL

SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME

FIRST NAME &amp; INITIAL

SOCIAL SECURITY NUMBER

NUMBER AND STREET ADDRESS

DEPARTMENT IDENTIFICATION NUMBER

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

¼ BET 1 \$

¼ BPT 2 \$

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637**Amount of This Payment 3 \$**Make checks payable to: **STATE OF NEW HAMPSHIRE.**  
**Enclose, but do not staple or tape, your payment**  
**with this estimate. Do not file a \$0 estimate.**NH-1040-ES  
Rev. 10/03

(Cut along this line)

FORM

**NH-1040-ES**

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2004**

FOR DRA USE ONLY

For the CALENDAR year **2004** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME

FIRST NAME &amp; INITIAL

SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME

FIRST NAME &amp; INITIAL

SOCIAL SECURITY NUMBER

NUMBER AND STREET ADDRESS

DEPARTMENT IDENTIFICATION NUMBER

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

¼ BET 1 \$

¼ BPT 2 \$

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637**Amount of This Payment 3 \$**Make checks payable to: **STATE OF NEW HAMPSHIRE.**  
**Enclose, but do not staple or tape, your payment**  
**with this estimate. Do not file a \$0 estimate.**NH-1040-ES  
Rev. 10/03